

SENATE BILL 1532

By Roberts

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to property taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1005(a)(1), is amended by deleting the language "March 1" and substituting instead the language "March 15".

SECTION 2. Tennessee Code Annotated, Section 67-5-1006(a)(1), is amended by deleting the language "March 1" and substituting instead the language "March 15".

SECTION 3. Tennessee Code Annotated, Section 67-5-1007(b)(1), is amended by deleting the language "March 1" and substituting instead the language "March 15".

SECTION 4. Tennessee Code Annotated, Section 67-5-1008(d)(3), is amended by deleting the language "The assessor may void the rollback assessment, if it is determined that the assessment was imposed in error, except there shall be no refund of rollback taxes that have been collected at the request of a buyer or seller at the time of the sale" and substituting instead the language "The assessor may void the rollback assessment, if it determined that the assessment was imposed in error".

SECTION 5. This act takes effect upon becoming a law, the public welfare requiring it.